

**SCHOOL BUDGET REVIEW COMMITTEE**  
**UNOFFICIAL SUMMARY**  
**May 14, 2007**

The School Budget Review Committee met in regular session on Monday, May 14, 2007, with the following members present: Director Judy A. Jeffrey, Department of Education, chair, and committee members Jane Babcock, Don Hansen, and Lee Tack.

- 1. Approval of Previous Decisions.** Approved the decisions of the March 12, 2007, meeting of the School Budget Review Committee.
- 2. Dubuque Community School District..** Approved modified allowable growth for the 2006-2007 school year in the amount of \$346,357 for the removal and disposal of asbestos and replacement of boiler. Denied modified allowable growth in the amount of \$27,417 for interest on stamped warrants.
- 3. Bettendorf Community School District.** Approved modified allowable growth for the 2006-2007 school year in the amount of \$510,723 for costs associated with asbestos removal and costs of furnishing and equipping a facility approved by the voters.
- 4. Iowa Valley Community School District.** Approved modified allowable growth for the 2006-2007 school year in the amount of \$278,022.
- 5. St. Ansgar Community School District.** Received and accepted the district's corrective action plan. Denied the request modified allowable growth for the 2006-2007 school year in the amount of \$475,000. Directed the district to work with its school improvement consultant, area education agency, Iowa Association of School Boards, or private school finance consultants to develop a corrective action plan that will result in a positive unspent balance no later than the end of fiscal year 2008 if the district does incur a negative unspent balance again at the end of the 2006-2007 school year.
- 6. Waterloo Community School District.** Received and accepted the district's corrective action plan.
- 7. West Des Moines Community School District.** Approved modified allowable growth for the 2006-2007 school year in the amount of \$545,922 for costs associated with asbestos removal.
- 8. Southeast Polk Community School District.** Approved modified allowable growth for the 2006-2007 school year in the amount of \$2,220,836 for costs associated with opening a new school building.
- 9. Fort Dodge Community School District.** Approved modified allowable growth for the 2006-2007 school year in the amount of \$640,615 for costs associated with removal and replacement of the boiler and hot water boiler system.

**10. Open Enrollment Out not on Prior Year's Count.** Approved modified allowable growth for the 2006-2007 school year for Hudson in the amount of \$19,724 for tuition costs incurred in 2006-2007 for open enrollment students not included on the September 2005 certified enrollment report.

**11. Special Education Administrative Costs Criteria.** Clarified the criteria used to determine use of special education funds for administrative costs of special education programs: a separate or private facility referenced in the criteria does not include nonpublic schools.

**12. Returning Dropout Out Program Amendments.** Approved the amended requests for modified allowable growth for the 2007-08 school year.

**13. Excess Cash Reserve Levy.** Reviewed the list of maximum cash reserve levies. The department of management will reduce each district's cash reserve tax levy that is in excess of the calculation specified in the Iowa Administrative Code.

**14. GAAP Adjustment Explanation.** Received an explanation of the GAAP basis budgeting conversion that occurred at the end of fiscal year 2006 for new members.

**15. Letter to Districts on Financial Situations.** Directed the department to develop criteria to identify districts having issues with financial condition or projected to have issues in the near future and to present the proposed criteria, with drafts of letters to school boards from the School Budget Review Committee, at the December 2007 regular meeting.

**16. Set Subsequent Two Years Meeting Dates.** The schedule for 2007-2008 and 2008-2009 is included below.

	<b>FISCAL YEAR 2007-2008</b>	
<b>Meeting Date</b>	<b>Requests Due (Received)</b>	<b>Exhibits Due (Received)</b>
September 10, 2007	August 10, 2007	August 22, 2007
December 10, 2007	November 10, 2007	November 19, 2007
March 10, 2008	February 10, 2008	February 18, 2008
May 12, 2008	April 12, 2008	April 23, 2008

	<b>FISCAL YEAR 2008-2009</b>	
<b>Meeting Date</b>	<b>Requests Due (Received)</b>	<b>Exhibits Due (Received)</b>
September 8, 2008	August 8, 2008	August 20, 2008
December 8, 2008	November 8, 2008	November 17, 2008
March 9, 2009	February 9, 2009	February 16, 2009
May 11, 2009	April 11, 2009	April 22, 2009

**17. Update on Legislation.** Received an update on legislation that involves the School Budget Review Committee.